
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 1

RATES OF CAPITAL GAINS TAX

Amendments of TCGA 1992

- 4 In section 169H (introduction to entrepreneurs' relief), in subsection (1), for “relief from capital gains tax” substitute “ for a lower rate of capital gains tax ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 4.